



ADMINISTRATION REPORT

OF THE

MANIPUR STATE

FOR THE YEAR

1940-41

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By E. F. LYDALL, I. C. S.,
PRESIDENT, MANIPUR STATE DARBAR.

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PART I

Narrative of Events

1. GENERAL.

Lying on the borders of Assam and Burma, the Manipur State has an area of 8,638 square miles, some 700 of which form the central valley inhabited for the greater part by Meiteis. The northern half is mostly paddy land and contains Imphal, the state capital, with a population of over one lakh. The southern half is for the most part lakes and marshes. The valley is about 2,600 feet above sea-level with drainage from north to south. All round are some 7,938 square miles of hills rising to nearly 10,000 feet above sea-level and inhabited by Nagas, Kukis and other hill tribes. The two main rivers, the Imphal and the Barak, flow respectively into the Chindwin and the Brahmaputra. Statements of temperature and rainfall are given as Appendices II and III.

According to the 1941 census, the population of the state is 5,12,127. Of this number, 3,43,694 live in the Valley, 1,68,433 in the Hills and 6,139 in Jiribam. The population of Imphal numbers 1,10,947.

2. POLITICAL.

The disturbances known as "Nupi Lu" or the Women's War, which took place in Imphal during the winter of 1939-40, brought to a head the question of introducing reforms into the Manipur State. The first request for their introduction had been made as far back as November 1938 when H. H. the Maharaja received a petition signed by 356 members of the public asking for the setting up of a Legislative Council,

and the nomination of the Darbar Members from among the members of the Council. Asked by His Highness to devise measures for checking the unrest, the Darbar rejected the idea of a Council and set to work to frame their own proposals for reform. To begin with, the President of the Darbar, in March 1939, sent the Darbar his suggestions. These comprised the sale of the State's property in British India, the abolition of the budget grant for temples, pujas and ceremonies, the halving of the strength of the State Military Police and reductions in the staff of the Palace Office and His Highness's Revisional Court, in the Members and staff of the Cherap and Sadar Panchayet Courts and in His Highness's allowances. A saving of Rs. 72,600/- a year would result.

Individual Darbar Members then evolved their own proposals. These included the creation of three (or four) posts of Subdivisional Officer, a police station at each subdivisional headquarters, a Chief Court separate from the Administrative Darbar, a municipal committee for Imphal, a Manipuri President of the Darbar, a Legislative Assembly of 22 members—12 elected and 10 nominated, the abolition of a separate administration for the Hills, the admission of pleaders into the State courts, the creation of a Manipuri Civil Service, with senior and junior divisions, to replace the Cherap and Sadar Panchayet Court Members and the Hill Subdivisional Officers, the abolition of village choudkars and the setting up of 10 police stations in the Valley and 7 in the Hills, the limitation of the Maharaja's Civil List to 10% of the revenues of the State, the introduction of an excise department, a competitive examination for candidates for State service, a reform of the pay-scales of State servants, a mineralogical survey of the State's territory, the enlargement of the Darbar by the inclusion of "elder statesmen", promotion by efficiency instead of seniority, the setting up of an Agricultural Department and of Co-operative Societies, the opening of more hospitals and veterinary dispensaries outside Imphal, the improvement of communications and the introduction of the British system of administration *in toto*, including trial by jury.

The President's reaction was to question whether the State could afford these reforms or could produce the type of officer required to carry them out. The Darbar Members replied that the State could afford the reforms if it were properly developed and administered and that intelligent Manipuris were available who only needed adequate training. They then produced their agreed suggestions which envisaged the creation of a legislative assembly, a permanent President of the Darbar, a Chief Judge sitting with two Darbar Members to form a Chief Court, the gradual replacement of the Cherap and Sadar Panchayet Courts by Manipuri Magistrates, the codification of Manipuri laws and customs, the admission of pleaders, the abolition of the Sekmai and Pallel police posts and the substitution of police posts at Wangjung, Wabagai and Bishenpur, the training of the Police Members and the Inspector of Police in British India and the administration of the Hill tribes by the Maharaja direct through the Darbar. The President expressed his dissent to these proposals

and maintained that a member of the Indian Police should be appointed Superintendent of the State Police.

Having been asked his comments on these suggestions by the Maharaja, the Political Agent agreed that frequent changes of President were undesirable. For the rest he considered that the real need was less for constitutional than for administrative reform and that Manipur was not yet ripe for democracy. The three main causes of discontent were the *mangba-sengba* scandal, the dilatoriness of the lower courts of justice and the public's lack of confidence in them, and the deplorable state of the land records. The Darbar had shown the way to suppressing the first of these by making irresponsible Brahmins, who declared people outcast and demanded money for securing the removal of the ban, subject to prosecution for defamation and extortion and by laying down the procedure to be followed in these matters by the Brahma Sabha. As regards litigation, appeal should lie only to the Darbar and as regards land records, a new survey and settlement of the Valley were essential. Only measures of reform on the lines suggested by the President would remove the causes of agitation, and funds could only be found by reductions under heads of expenditure with which the Maharaja was personally concerned.

A four months' lull followed until in November 1939, the Nikhil Manipuri Mahasabha (a local body which had acquired Congress affiliations) weighed in with a demand for a "unicameral legislature" of 100 members, 80 to be elected and 20 to be nominated by the Maharaja. Other provisions were for voting by ballot, no communal electorates, electors to be literate or taxpayers or both, a bill to become law if passed by His Highness who would otherwise refer it back to the Legislature, the Legislature to pass the budget, the Civil List to be in a fixed proportion to the State's revenues, the Maharaja to ask the leader of the largest party in the legislature to be Prime Minister and to choose 3 Cabinet Ministers who with him would have joint responsibility to the Legislature, His Highness appointing four more Ministers whose responsibility would be individual, His Highness to set up a constituent assembly and nobody to vote twice over.

This somewhat unrealistic contribution was followed in December by the "Women's War" which, while delaying further consideration of reforms, emphasized the need for them. The "War", which started as an agitation by the bazar women of Imphal against the export of rice, was gradually taken over by the Mahasabha and by it used as a tool for fermenting agitation on Congress lines. The situation was soon completely out of hand and the climax was reached on January 15th when the State Police were unable to prevent a large meeting being held in the Police Bazar in defiance of the Darbar's orders. Control was with difficulty re-established next day with the help of recruits. Nevertheless it had now become plain that the State Police were not sufficiently numerous or well-trained to maintain law and order in the State. Consequently the demand for

reforms, which had started as a public agitation for a legislative assembly, was transformed into an insistence by Government that the State Administration, and particularly the Police, should be made more efficient.

When therefore, in February 1910, conditions started to return to normal, the Maharaja was asked for his own suggestions as to the reforms needed and the means of financing them. These he produced in April. They provided for authority to be exercised by His Highness directly or through Ministers chosen by him, for an I. C. S. Prime Minister responsible to His Highness for finance, revenue and general supervision, for His Highness to have special responsibilities for peace, tranquility and good government, for the setting up of a State Legislative Assembly consisting of the Prime Minister and 27 members, 16 elected and 9 nominated, to whom the Prime Minister, who would also be the President, would submit the budget, for His Highness to pass the budget and forward it to His Excellency the Governor or return it to the Assembly, for the State Military Police to remain under His Highness's control, for a European Police Officer to train the Civil Police for 3 or 5 years, for His Highness, in the event of a breakdown, to assume all powers and issue Ordinances, and for the creation of a Chief Court. It seems, however, questionable whether proposals that merely increased the Maharaja's powers without reducing his allowances would have been likely to allay the public clamour for reform.

On receipt of His Highness's proposals the whole question of reforms was considered by His Excellency the Agent to the Crown Representative and finally in November orders were received laying down the reforms that it was considered should be introduced. These were the creation of a Chief Court at an approximate cost of Rs. 15,000/- a year, which should be the only appellate court, preparations for a resurvey and resettlement of the Valley, the appointment of a Superintendent of Police from Assam, the construction and manning of new Police Stations, the replacement of the State Military Police by an armed branch of the Civil Police — these Police reforms costing some Rs. 42,500/- — and the saving of Rs. 60,000/- by the eventual reduction of the Civil List to 10% of the State's revenues. Immediate economies to meet the cost of the reforms should comprise reductions of Rs. 4,000/- in His Highness's personal contingencies, Rs. 9,200/- in the grant for Temples, Pujas and Ceremonies, Rs. 9,400/- in allowances to Rajkumars, etc., Rs. 3,200/- in His Highness's Office establishment and Rs. 36,000/- as a result of disbanding the State Military Police. Total Rs. 61,800/-. Finally His Highness was informed that in accordance with the orders of the Crown Representative he must initiate these specified reforms and his court at once asked for. The Darbar, being called on to advise, gave the appointment of a retired Sessions Judge, but not an Extra Assistant Commissioner, as Chief Judge, the abolition of the distinction between ordinary and additional Darbar Members, the taking over of the functions of the Judicial Darbar and the Cherap and Sadar Panchayat Courts by a Chief Court and Magistrates respectively, the

appointment of an Assistant Superintendent of Police instead of a Superintendent, the retention of the name "State Military Police", the entrusting of the land resettlement operations to Manipuris, the setting up of an Appointments Board, the holding of clerical examinations for candidates for State Service and the creation of a municipality for Imphal and of Local Boards in the Valley.

In January 1941, His Highness also made his comments. He too preferred a Sessions Judge as Chief Judge; he saw no need for a Superintendent of Police; he wished the State Military Police to retain not only its name but its existing strength; he considered that the resettlement should be done by Manipuris; he insisted that the temple of Gopalji at Brindaban in the United Provinces should continue to be kept up by the State; he had no objection to the proposed reduction in the Rajkumars' allowances but he was strongly opposed to any reduction in his personal contingencies, in the grant for temples, pujas and ceremonies or in the strength of his Palace Office and Court Staff.

After considering the suggestions of His Highness and the Darbar, His Excellency the Governor saw no objection to the appointment of a retired Sessions Judge, to the State Military Police retaining its name provided it was under the control of the Superintendent of Police or to the resettlement being done by Manipuris after training by a Sub-Deputy Collector from Assam who would act as Settlement Officer. He agreed to the setting up of an Appointments Board but considered the time not yet ripe for the creation of a municipality. He regretted that he could not reconsider his decision as to the reduction of the Civil List and he asked His Highness to communicate his orders to the Darbar.

It was not possible to introduce all these reforms immediately but Mr. Hughes-Hughes was sent up to take over the Civil and Military Police and the reductions in the Civil List were incorporated in the budget for the following year. The remaining reforms, in particular the resurvey and resettlement of the Valley and the constitution of the Chief Court, remained to be put into effect later on.

3. RULING FAMILY.

The health of His Highness Maharaja Sir Chura Chund Singh, K. C. S. I., C. B. E., was not good throughout the year. He was twice absent from the State, the second time on medical advice. During the first of these periods, namely from December 2nd 1940 to March 23rd 1941, His Highness's eldest son, Maharajkumar Bodh Chandra Singh, was empowered to dispose of State affairs on behalf of His Highness in consultation with the P. C. J. A year before the second period, from June 13th 1941 until the end of the year under review, Rajkumar Bhaskor Singh similarly officiated for His Highness.

During the year, His Highness spent 23 days on tour in the Valley, visiting Mayang-Imphal, Thoabal, Keungser, Ekop, Wanthou, Moirang, and Pukhao. On August 25th 1940 His Highness went on pilgrimage to

Nabadwip, Puri, Gaya and Radhakunda, returning to Imphal on October 31st. On May 28th 1941, His Highness left for Shillong to see His Excellency the Governor of Assam.

On June 18th 1941, in Calcutta, His Highness's son Maharajkumar Bodh Chandra Singh was married to Sreemati Iswari Debi, eldest daughter of the Prince Ramraja of Ramnagar (Champan). His Highness's daughter, Maharajkumari Binodini Debi passed the Intermediate Examination in Arts of the Calcutta University and was placed in the second division.

4. ADMINISTRATIVE.

T. A. Sharpe Esq, I. C. S. was President of the Darbar during the year under report. Maharajkumar Priyabrata Singh, B. A., held charge of the Civil Police Department until May 4th, 1941. E. E. Hughes-Hughes Esq, I. P. then took over charge of the newly created post of Superintendent of Police, the portfolio of Police, both Civil and Military, being transferred to the President of the Darbar. Maharajkumar Lokendra Singh, similarly, relinquished his officiating charge of the State Military Police at about the same time. The Administrative Darbar held 42 meetings during the year.

Officials who visited the State included K. W. P. Marar Esq, I. C. S., Superintendent, Census Operations, Assam, in November 1940; R. C. R. Cumming Esq, I. P., Inspector General of Police, Assam, in December 1940; Major L. B. Burrows, Brigade Major, Eastern Bengal and Assam Area, in December 1940; Colonel E. S. Phipson, C. I. E., D. S. O., V. H. S., I. M. S., Inspector General of Civil Hospitals and Prisons, Assam, in January 1941; and F. E. Cormack Esq, B. Sc., I. S. E., Superintending Engineer, Northern Circle, Assam, in March 1941.

Hill administration was in charge of Mr. S. J. Duncan, A. C. S. (Ukhrul Subdivision), Mr. R. H. Shaw, A. C. S. (Tamenglong Subdivision) and Sjt. Arambam Ibungohal Singh, B. A., B. T. (Sadar Subdivision).

Appendix I gives a list of high State officials.

5. LAND REVENUE.

Sjt. R. K. Setu Singh, B. A., Sub-Deputy Collector, was Land Revenue Officer and Sjt. Surat Chandra Barooah, B. A., Sub-Deputy Collector, was Land Settlement Officer throughout the year. The charge of the office was common to both officers but its management was entrusted to the Land Settlement Officer.

The field staff remained at 5 Kanungoes and 31 Amins. In addition to their ordinary duties they were engaged in completing the census under the Land Settlement Officer as State Census Officer, the Kanungoes acting as Charge Superintendents and the amins as Circle Supervisors. In the Daryabadi Survey, 13,165 bighas (4,352.06 acres) of land were measured, compared with 7,189 bighas (2,376.859 acres) the year before,

and 32 bighas (10.57 acres), compared with 31 bighas (10.217 acres) were relinquished. There was an increase of 7,787 bighas (2,574.21 acres) in the area of rayotwari land cultivated, due mainly to the transfer of 493 bighas (162.97 acres) of revenue-free land to rayotwari and to the clearing of jungle. Owing to the Census operations the cadastral survey of five villages in the Ahalup. Pana was postponed.

The permanent collection staff remained unchanged at 5 Lakpas, 5 clerks, 25 muhorirs and 13 peons. A temporary staff of 10 muhorirs and 28 peons was engaged. There was no change in the rates of assessment. The percentage of current revenue collection in the valley during the year was 78.796 compared with 67.663 the year before. Receipts, excluding Rs. 4,177 credited after the year closed, totalled Rs. 4,94,903, as against Rs. 4,52,318 in the previous year, and comprised Rs. 1,04,918 of arrear demand and Rs. 3,89,985 of the current demand, Rs. 66,256 of arrear demand and Rs. 6,634 of the current demand being remitted as being irrecoverable and a further Rs. 1,190 on account of damage to crops by hail. Remission thus totalled Rs. 74,080.

Sale cases in respect of 39,005 defaulting estates were instituted in order to realize Rs. 1,18,166. Of this amount Rs. 55,053 was realized before the date of sale, Rs. 6,696 by sale, and Rs. 15,136 was remitted as irrecoverable. During the year sale cases in respect of 24,147 estates were disposed of and cases in respect of 14,858 estates remained pending. Land settlement cases for disposal numbered 15,827; of these 4,968 were finished and 10,859 remained pending. The figures for the previous year were 8,143 and 15,348 respectively.

Figures of case work are given in Appendices IV to X and of land revenue collection in Appendices XI and XII.

The following are the figures for the collection of Hill House Tax in the Hill Subdivisions and in Jiri:—

	Arrears	Current
Sadar	Rs. 3,969/2/-	Rs. 28,289/-
Jiri	..	.. 437/10/-
Ukhrul	.. 527/-	.. 24,772/11/-
Tamenglong	.. 52/-	.. 28,097/-

The work of the two wet-rice demonstrators in the Ukhrul Subdivision continued to provoke lively interest among the villagers.

6. STATE MILITARY POLICE.

Until May 31st 1941, His Highness the Maharaja held the post of Commandant, his son Maharajkumar Lokendra Singh acting as Assistant Commandant. On that date the force was disbanded and on the next day Mr. E. E. Hughes-Hughes, I. P., took over charge as Superintendent of Police, responsible to His Highness through the President of the Darbar. The new Superintendent was instructed to raise and train a modern force of State Military Police, the strength of which was fixed at 1 Subedar, 2 Jemadars, 8 Havildars and 100 Riflemen.

Members of the old State Military Police were given the first opportunity, if found suitable and medically fit, of enlisting in the new force. 1 Subedar, 2 Jemadars, 8 Havildars and 103 Riflemen volunteered and were found suitable for enlistment. Of these, 1 Subedar, 2 Jemadars and 67 Riflemen were found medically fit and were enlisted on probation.

At the end of the year, the reorganization of the office, the training of the force and the enlistment of recruits to bring the force up to the sanctioned strength were in progress. On June 30th, the strength of the force stood at 1 Subedar, 2 Jemadars, 6 Havildars and 63 Riflemen, 2 Riflemen having been promoted to the rank of Havildar, one having been dismissed as unsuitable and one having resigned. Appendix XIII gives details of the composition of the force.

7. CIVIL POLICE.

Maharajkumar Priyabrata Singh held charge of the Civil Police Department from the beginning of the year until May 4th 1941, when it was transferred to the President of the Darbar. At the same time a new post of Superintendent of Police was created as described in the preceding paragraph.

The sanctioned strength of the force was 1 Inspector, 2 Sub-Inspectors, 5 Assistant Sub-Inspectors, 5 Head Constables, 5 Writer Constables and 38 Constables. There were also 238 village chowkidars (10 of them in Jiribam) giving a ratio of police, including chowkidars, to population of one to 1169.02. The Imphal Police station, the only one in the valley, took up all cognizable cases in the Imphal area and cases of murder and dacoity throughout the Valley. Police outposts at Mao, Sengmai, Pallel and Jiribam controlled the routes leading to Dimapur, Burma and Cachar. The Jiribam post also took up cognizable cases in the Jiribam valley. Of the total cost of the force, namely Rs. 26 618/6/-, a sum of Rs. 1,835/2/- was spent on Contingencies, Rs. 2,007/3/- on travelling allowance and Rs. 22,776/1/- on the pay of the establishment.

Appendix XIV gives particulars of crimes committed and Appendix XV shows the working of the Civil Police during the year.

8. JUDICIAL.

Rajkumar Bhaskor Singh Khurairakpa held charge of the Judicial Department throughout the year. There was no change in the number or composition of the Manipuri courts which are those of the Darbar, the Cherap, the Sadar Panchayet, the Foreigners' Panchayet at Kangpokpi, 13 Rural Panchayets (one a Mahomedan) and the Mouzadar Jiribam. In addition, His Highness the Maharaja has powers of revision in all types of case. During the year, the Sekmai, Maklang and Langmeidong Panchayets were renamed Khonghampat, Lamsang and Wabagai Panchayets respectively. Appendices XVI to XXIV show the workings of these courts and Appendix XXV gives figures of Miscellaneous cases tried by the President of the Darbar. The Judicial Darbar held 139 meetings during the year.

In the Hills the President has powers equivalent to those of a District Magistrate in British India and the Assistants to the President have powers equivalent to those of First Class Magistrates. The courts of these officers hear all cases arising in the Hills or in which any party is a Hillman, other than cases arising in the British Reserve, these being tried by the Political Agent. Appeals against the orders of the Assistants lie to the President and against his orders to the Political Agent. Statements showing the disposal of Hill cases will be found in Appendices XXVII to XXXIII.

Appendix LIII gives a list of British Indian Acts and Rules adopted in the State during the year.

9. JAIL.

Sjt. Songaijam Somorendra Singh, B. A., remained Jail Member throughout the year. The only prison in the State is at Imphal. It was opened in 1892 and has a capacity of 300 prisoners. The staff consists of 1 Jailer, 1 Deputy Jailer, 1 Assistant Jailer, 1 Clerk, 1 Workshop Overseer, 1 Head Warder, 1 Second Warder, 13 Warders, 1 Female Warder and 4 other servants. At the end of the year, the Superintendent of Police was training officers and men of the Jail Department with a view to their taking over from the State Military Police the duties of the Jail Guard.

During the year, Jail labour was mainly employed on the upkeep of the Palace moat, anti-malarial work, outside work at daily rates and Jail work. This last involved the production of durries, newar, bamboo baskets and mustard oil as well as work in the Jail workshop and garden.

10. GUNS IN THE HILLS.

In the Hills guns are issued for protection to villages rather than to individuals other than State Servants. They number 797 and one cannon. In the Sadar Subdivision there are 287 guns, held by Kukis (83), Mao Nagas (110), Maram Nagas (27), Kacha Nagas (11), Khoiraos (12) and other tribes (44). In the East Subdivision there are 193 guns, held by State Servants (28), Tangkhuls (89), Kukis (65) and others (11). In the West Subdivision there are 332 guns, held by Kukis (225), Kabuis (40), Kacha Nagas (22), State Servants (27) and others (18). In addition there was the cannon belonging to a Kabui village.

11. CROPS, LABOUR AND CATTLE.

From November 9th to 21st, serious damage was done to standing crops and vegetables in the south and east of the Valley by hail-storms. The ploughing of paddy fields suffered from April 5th to 11th and from May 17th to 25th due to scarcity of rain, from May 3rd to 9th and from May 31st to June 27th it suffered from an excess of rain. Appendices II and III give figures of temperature and rainfall.

The area under rice cultivation in the Valley was 5,60,988 bighas (1,88,425.78 acres) and that under other crops was 16,124 bighas (15,247.60 acres). The rice crop was estimated to be a twelve anna crop; other crops were on the whole good. The average price of rice was Rs. 2/8/- per maund. During the previous year it had risen from Rs. 1/12/- to Rs. 2/- (not Rs. 1/4/- as erroneously stated in the Administration Report for 1939-40) — a rise which had had its share in provoking the Women's War. 2,52,602 maunds and 18 seers of rice were exported during the year.

Unskilled labour both in the Valley and in the Hills was paid a daily wage of four annas. In the Valley artisans were paid from 6 to 12 annas a day. The hire of a bullock cart within a 3 mile radius of Imphal, which had dropped from -/4/6 to - 1/3 per cart in 1939-40, returned during the year to -/4/6. Outside Imphal the rate remained at -/1/3 per cart per mile.

In the Hills, 90,152 coolies were impressed for State work, 11,845 in the Sadar Subdivision, 36,633 in the East Subdivision and 41,674 in the West Subdivision.

An export tax of Rs. 10/- a buffalo Rs. 8/- a bullock and Rs. 5/- a pony is levied on all such animals exported from the State and also on all such animals exported through the State from one part of British India to another.

The collection of this export tax is carried on in the Foreigners' Office which was under the charge of Srijut Sanjenbam Nodiachand Singh. During the year under report 5514 bullocks, 69 buffaloes, 513 Bangors (buffaloes of foreign breed) and 125 ponies were exported from the State. During the same year 40 bullocks, 970 buffaloes, 3 Bangors and 5 ponies passed through the State from Burma to Assam.

During the year under review Rs. 55,918/- was collected as export tax as against 55,263/- in the previous year. Details are given in Appendix XXXV.

12. ARTS AND CRAFTS.

Maharajkumar Priyabrata Singh, B. A., was in charge of the Arts and Crafts Department with Sjt. K. Tombi Singh as Manager. The annual imports of yarn for use by the department's weavers averaged 30,000 pounds. There were 200 fly-shuttle looms and 300 country looms working for the department; the value of investments in mechanism, stocks, etc., was some Rs. 25,000 -. Products of the Manipur State Arts and Crafts were sold in many parts of India and abroad.

13. PRESS AND LIBRARY.

Sjt. Wahengbam Yumjao Singh was Superintendent of the State Press throughout the year. As before, the Press printed forms for use in the State offices and numerous text-books issued to the Education Department through the State Library. Private work brought in a sum of Rs. 570 11/8.

11. ARCHAEOLOGY.

Assisted by a small State grant, Sjt. Wahengbam Yumjao Singh continued his investigations into the past history of Manipur and carried on the Shangaithen excavations. In 1932 excavations had been started at Kameng, the site of the cremation ground of some Chinese settlements, and blue porcelain bowls were recovered. Thereafter the palace of Jai Singh, the Warrior King of the mid-eighteenth century, was explored. Its site at Shangaithen was deep in reeds and jungle. From it he and his subjects would retreat to the hills when driven out by the Burmese. After 13 such expulsions he succeeded in establishing a firm hold on his kingdom. Nevertheless the pottery found in Shangaithen which dates from the later part of his reign was made, as it is at the present time, with light portable instruments and not, like the blue porcelain of Kameng, with a heavy potter's wheel—an obvious effect of the nomadic life of that unsettled period.

Numbers of bell-metal coins have been collected, the earlier large and oblong, the later small and circular. In 1935, thirteen large guns were found, some of them inscribed in Assamese, one in Manipuri in the Devanagari character and one in English (Fort William 1815). These inscriptions are an indication of the foreign relations of Manipur at various periods.

Other work of historical interest is the collection of inscriptions on stone. The publication of a monograph on this subject has been delayed by the war. Sjt. Wahengbam Yumjao Singh is also translating the Cheitharol Kumbaba, the old Palace chronicle of Manipur.

15. FORESTRY.

The State Forest Department remained in charge of Sjt. Lairenmayum Iboongohal Singh, B. A., B. L., with Mr. K. V. Reddy, B. A., B. Sc. (Edin), as State Forest Officer. R. K. Bijoy Chandra Singh, B. A., having completed the Ranger's Course at Dehra Dun, was put in charge of the Jirimukh Range Office and the Jiri Borak Forests.

The year opened with 10 cases pending and 228 new cases were filed. 219 were disposed of, leaving 19 pending at the end of the year. In addition 104 forest offence reports and 3 forest execution suits were disposed of.

Sanction was accorded to the constitution of the Laimatol Reserve and the Jirimukh Reserve was constituted. The survey of grass mahals continued; the sale of the mahals by auction realized Rs. 3,356/- compared with Rs. 3,529/- the year before. Toll stations during the year collected Rs. 9,375/- compared with the previous year's total of Rs. 10,410/- Royalties collected from the D. F. O. Cachar totalled Rs. 2,219/- and revenue collected at Jirimukh was Rs. 37,880 4/1, an encouraging advance on the previous year's figure of Rs. 2,242/5 - and Rs. 25,052 9/9 respectively.

The jade mine remained unsold. The total realised from other monopolies rose slightly from Rs. 1,027/- the year before to Rs. 1,220/-. The limepits were once more sold as a monopoly and realised Rs. 1,320/-, of which Rs. 460/- remained uncollected at the end of the year. Income from salt wells which were auctioned individually amounted to Rs. 1,698/-.

The plantation of teak, mahogany, jarol, pine (*Pinus Khasias* and *Pinus Longifolias*), sal, cham and tairon both by direct sowing and by transplanting was carried out at Chingkheiching, Kangehup, Kambung and Jiri.

The Forest revenue collected during the year totalled Rs. 61,275/15/7 and the expenditure Rs. 14,118/12/8. Details are given in Appendix XXXIV.

16. BUDGET.

The gross total revenue of the State was Rs. 10,70,211/9/4 compared with Rs. 10,19,358 8/9 in the previous year. The budget estimate of the gross total revenue was Rs. 9,59,620/-. Actual revenue was thus in excess of the estimated figure by Rs. 1,10,591/9 4. The total gross expenditure was Rs. 9,90,179/6/8 against the budget estimate of Rs. 10,42,219/-. There was thus a surplus of Rs. 52,069/9/4 as against Rs. 29,577/5/- in the previous year. The actual cash balance on June 30th 1941 was Rs. 3,46,786/2/5 compared with Rs. 3,00,318/2/6 on June 30th 1940.

The estimated receipts under the following heads were substantially exceeded:— Land Revenue by Rs. 8,561/13/9, Fisheries by Rs. 620/8/-, 'Foreigners' Tax by Rs. 2,400 3/-, Ferries by Rs. 628 8/-, Forest by Rs. 26,070/13/7, Jail by Rs. 1,324/2/2, Income Tax by Rs. 12,756/3/3, Cart Tax by Rs. 26,240/12/-, Cattle Tax by Rs. 24,678/-, Arts and Crafts by Rs. 7,878/2/4 and Miscellaneous by Rs. 5,851/9/1. On the other hand, Excise (including duty on matches) and Fines fell below the estimated amounts by Rs. 9,784/8/2 and Rs. 2,390/3/3 respectively.

The actual expenditure totalled Rs. 9,52,581/14/5 or Rs. 1,288/1/7 less than the allotted amount. Out of this total, a sum of Rs. 7,98,715/1/- was spent on the Valley, Rs. 1,47,667/6/5 on the Hills and Rs. 6,199/7/- on Water Works. Appendices XXXVI to XXXIX give details of Receipts and Expenditure and Appendix XL of Assets and Liabilities.

17. FISHERIES.

The State Fisheries, which are under the control of the President of the Darbar, lie in the southern half of the Valley. They number about 300 and range from small village fisheries which fetch a few rupees to extensive fisheries which sell for several thousands. Auctions are held annually in March.

The total gross fishery revenue for the year, including arrears, was Rs. 41,190/- and the total collected was Rs. 62,670/8/-. Details are given in Appendix XXXV.

18. REGISTRATION.

Srijut Sougajam Somorendra Singh, B. A., continued to hold charge of the Registration and Vehicles tax Department throughout the year, assisted by a Sub-Registrar attached to his office.

During the year under report 3,738 documents were presented as against 4,512 in the previous year. Of these 3,505 were registered, 108 were refused and 125 remained pending. The corresponding figures for the last year were 4,313, 106 and 93 respectively.

The fees realized on account of the registration of deeds during the year, inclusive of Rs. 2,258 4/- for Court fee and Land sale fee, Rs. 75/10 - for Visiting fee and Misc. fees and Rs. 3/12 - for Registration of Marups, amounted to Rs. 7,437 12 -. The corresponding figure for the last year was Rs. 8,071/12,-. Details of collection are given in Appendix XXXV.

During the year under report 293 Registration Misc. cases were filed to the Registration Member. Of these 176 were disposed of and 117 remained pending. Out of 50 Registration Visit Cases effected at private houses 39 were disposed of by the Sub-Registrar and 11 by the Registration Member. 11 appeals were preferred against the order of the Registration Member, 5 of which remained pending. There were 3 appeals filed to the Registration Member against the orders of the Rural Panchayets. All of them were disposed of.

19. VEHICLES.

A tax is imposed on all bicycles and tricycles at the rate of Rs 1/8 - and Rs. 2 - respectively. This tax is renewable at the commencement of each financial year. But persons registering new cycles after the 31st December of any year are liable for half tax for the remainder of that financial year. The collection of this tax is undertaken by the Registration Department.

During the year under report 124 cycles were registered and 54 were cancelled. The total number of registered cycles at the end of the year was 4202 of which 2 were tricycles. The total number of cycles cancelled up to the end of the year was 554.

The year opened with an arrear demand of Rs. 3,331 8 - of which Rs. 160/4/- were collected (inclusive of Rs. 1/3/- paid into the State Office after the 30th June 1941). Rs. 153 - were collected on account of late payment fines (including Rs. 1 8 - credited to the State Office after the 30th June 1941). A sum of Rs. 318 12/- was remitted. The uncollected balance of the arrears was Rs. 2,559 8 -.

The current demand was Rs. 549 - of which Rs. 3,988 - were collected (inclusive of Rs. 4 12 - from the State Office after the 30th June 1941). An uncollected amount includes Rs. 1 8 - realized in excess. A sum of Rs. 6 - was remitted. The uncollected balance of the

current demand was thus Rs. 1,332/-. On the 30th June 1941 the total arrear outstanding therefore amounted to Rs. 3,884/8 -. A sum of Rs. 562/- was collected on account of late payment fines (inclusive of Rs. 3/8/- paid into the State Office after the 30th June 1941). The collected amount of fine includes -/8/- realized in excess. Rs. 37/8/- were collected on account of fines for infringement of Vehicles Tax Rules.

The total collection during the year was therefore Rs. 5,198/12/-, inclusive of fines, against Rs. 6,094/6/- in the previous year.

During the year under report 132 cases were filed, out of which 74 were disposed of and 58 remained pending.

A tax is imposed on all Motor Lorries plying on the State Roads, except those possessing a permit to ply on the Imphal Dimapur Road, at the rate of Rs. 50/- annually or Rs. 15/- quarterly. This is collected by the Registration Department.

During the year under report no "ordinary" or annual permit was issued and "special" or quarterly permits were issued to 29 Lorries. A sum of Rs. 750/- was realized on account of Motor tax as against Rs. 1,295/- in the previous year.

The total collection of the vehicles tax thus amounted to Rs. 5,948/12/- (inclusive of cycle tax and fines) as against Rs. 7,399/6/- in the previous year.

Details of collection are given in Appendix XXXV.

20. FOREIGNERS.

Srijut Sanjenbam Nodia Chand Singh, B. A., continued to hold charge throughout the period under report. There are three main branches in the work of the Foreigners' Office namely (a) Foreigners' Tax and Grazing Fees, (b) Income-Tax and Trading Licence Fees and (c) Cattle Export Tax (Vide § 11).

Foreigners' Tax is levied at the rate of Rs. 5/- a year on each male adult foreigner who stays in the State for more than a week. Grazing Fees are levied at the rate of Rs. 1/4/- per year for each buffalo and annas -/12/- for each head of cattle owned by foreigners.

The year opened with an arrear demand of Rs. 1,530/13/-. The current demand was Rs. 13,503/4/- as against Rs. 6,365/10/- in the previous year. So the total demand was Rs. 18,034/1/-.

During the year under report a sum of Rs. 2,522/13/- of the arrear demand and a sum of Rs. 9,121/9/- of the current demand, in all Rs. 11,644/6/-, was collected as against Rs. 12,737/9/- in the previous year. Rs. 1,131/-, including the remuneration of Headmen and Chowkidars, was remitted.

Income-Tax is payable by Europeans only. Profits are reckoned on the annual turnover of the firms and Income-Tax is levied on the profits so calculated at the rates in force in British India except that the minimum taxable income is Rs. 1,000/-.

Trading Licence Fees are charged at Rs. 25/- and Rs. 10/- a year according to the size of the business in addition to any Income-Tax payable. State subjects are not assessed to Trading Licence Fees.

The year opened with an arrear demand of Rs. 13,298 14/-. The current demand was Rs. 18,825/11/-. So the total demand was Rs. 32,124/9/10 as compared with last year's demand of Rs. 19,968/6/-.

During the year under report, a sum of Rs. 11,394,5/- of the arrear demand and a sum of Rs. 16,596/1/3 of the current demand, were collected. A sum of Rs. 34/- was realised as process fees.

Rs. 621/10/9, including process fees of Rs. 67, was remitted. The uncollected balance at the end of the year was Rs. 3,479/9/1.

Income-Tax was paid by 72 persons and Trading Licence Fees by 192 persons as against 79 persons and 186 persons respectively in the previous year.

Appendix XXXV gives figures of collection and Appendix XXVI of Income-Tax Appeals.

21. MEDICAL.

The Civil Surgeon was Major P. H. Cummins, I. M. S., from 1-7-40 to 8-1-41 and Major D. Tennant, I. M. S., from 9-1-41 to 9-6-41. Dr. Lalit Chandra Borah, S. A. S. was in charge of the Civil Hospital, his services being given free of charge by the Government of Assam. There were 16 State Doctors, 23 Compounders, 2 Assistant Compounders and 2 Midwives, the same numbers as in the previous year. The Vaccination Staff consisted of an Inspector of Vaccination, a Sub-Inspector and 19 Vaccinators.

Including the T. B. Hospital which was opened during the year under review, there were 19 institutions as against 18 in the previous year.

In addition to the Civil Hospital, the T. B. Hospital, and the Leper Asylum, there were, in Imphal, Hospitals attached to the Palace, the State Military Police lines and the Jail. There were 5 other dispensaries in the valley (at Bishenpur, Kakehing, Moirang, Jiribam, and Thoubal). That at Thoubal was in charge of a compounder and the rest of Doctors.

1,39,523 outdoor and 753 indoor patients were treated during the year as against 1,05,540 and 730 respectively in the previous year.

125 Major and 1,995 minor operations were performed during the year as against 131 and 1,570 respectively in the previous year.

10,574 primary vaccinations and 2,176 revaccinations were carried out during the year as against 10,966 and 3,360 respectively in the previous year. Antirabic treatment was given at the Civil Hospital. 40 cases were treated during the year as against 4 in the previous year.

There were no reported epidemics of cholera during the year, cases numbering 11 and deaths 3.

There were 8 dispensaries in the hills—at Tamenlong, Ukhrul, Churachandpur, Muz, Shuima, Sabou, Kumpooi and Thaulon.

Leprosy, Yaws and Gaitre are prevalent among the hill people. During the year there were sporadic cases of cerebro-spinal fever which was confined to Kukis only. 12 cases with 8 deaths occurred during the year.

1,32,033 outdoor and 847 indoor patients were treated during the year as against 1,18,717 and 658 respectively in the previous year. 4 major and 584 minor operations were performed during the year as against 4 and 529 respectively in the previous year.

8,016 primary vaccinations and 5,210 revaccinations were performed during the year as against 6,934 and 4,656 respectively in the previous year. There were no epidemics.

Statements of Medical Relief afforded are given as Appendices XLI and XLII.

22. VETERINARY.

Babu Krishna Narain Varma held the charge of the Department throughout the year under report, with Babu Rajdhon Singh as Touring Assistant.

The total number of deaths as compared with the last year was as follows :—

Kind of animal	Current year	Previous year
Equine	38	20
Bovine	1,220	762
Others	20	323
	1,278	1,105

Appendix XLIII gives details.

Among equines there were 3 deaths from Anthrax, as against 2 during the last year. They were sporadic cases at Imphal and the diagnosis was confirmed microscopically.

The number of reported deaths caused by surra was 35 as against 18 during the previous year. This disease was reported from 11 places as against 6 last year.

Among bovines, foot and mouth disease had started during the previous year and continued up to October 1940. It appeared again in April 1941 and was still prevailing at the end of the year. It was reported from 309 places as against 212 during the last year.

Black-quarter was reported from two places during the year compared with two in the previous year and carried off 25 animals before steps could be taken to stamp out the disease by inoculation.

One death from Anthrax occurred at the Canteen Dairy of the 4th Assam Rifles, but prompt inoculation stopped the further development of the disease.

The total number of deaths accounted for 87 deaths against 73 last year. These deaths were reported by the Chaukidars or detected by officers while on tour when diagnosis had become impossible.

Other causes not of a contagious nature accounted for 173 deaths against 156 of the last year.

Among animals other than equine and canine, 70 cases of rabies were kept under observation as against 35 cases examined during the previous year. Out of these, 19 cases were confirmed as rabid and either died subsequently or were destroyed. During an outbreak of Anthrax amongst H. H.'s elephants at Samusang, one elephant died before the disease was controlled by inoculations.

Appendix XLIV shows the results of inoculations performed.

During the year Anthrax was reported from two places, Samusang and the Canteen Dairy of the 14th Assam Rifles. One Bovine and one elephant had died before inoculations were undertaken. During these outbreaks 75 Bovines and 11 elephants were inoculated, no deaths following.

Black quarter was reported from one place where 10 animals had died of the disease. 77 animals were inoculated by the Sero-vaccine method and the disease was controlled.

Appendix XLVI shows the number of animals treated and castrated on tour. The number treated was 3,069 against 2,318 treated last year; while the number of animals castrated was 29 against 79 during the previous year.

Appendix XLV shows the work done at the Veterinary Hospital. 108 patients were admitted as In-doors as against 114 in the previous year. The number of out-door patients treated during the year comes to 12,206 as against 11,712 treated last year. 9,753 cases were supplied with medicines but not actually brought to the Hospital, as against 9,666 last year. 198 animals were castrated during the year under report, compared with 130 animals last year.

633 major and 69 minor operations were performed at the Hospital during the year under report against 711 major and 117 minor operations during the previous year. Surra was reported from 11 places during the year and 7 cases were successfully treated. Owing to war conditions however Bayer 205, which is a German preparation, was not available and treatment was delayed. Towards the end of the outbreak, another preparation known as Antypol Vet. was used and two ponies were successfully treated with this drug.

6 dogs, who were either bitten or had come in contact with a rabid dog were successfully treated with Antirabic vaccine obtained from the Pasteur Institute Shillong.

23. EDUCATION.

In the year under review Sjt. R. K. Bhaskor Singh was in charge of the Education Department. The total number of Primary Schools in the Valley was 11, with an enrolment of 1,367. Of these, 3 were Upper Primary Schools, 20 boys' Lower Primary Schools, 4 Girls' Schools, 5 Sanikrit Schools and 10 Madrasahs. All the Upper Primary Schools in the Valley are situated in Imphal, and to these boys who have passed

the Lower Primary Examination are admitted. The number of pupils on the rolls of these Schools on the 30th June 1941 cannot be given as the records are missing. The previous year's figure was 521. Small tuition fees are levied from boys reading in these Schools.

Of the 70 boys' Lower Primary Schools, 16 are situated in Imphal, 5 in Jiribam and the rest in villages in the Valley.

During the year under survey there were 4,250 boys and 117 girls on the rolls of these schools as against 8,410 boys and 235 girls in the previous year. The average daily attendance was 3331.13. Education in Lower Primary Schools is free but not compulsory.

The number of pupils on the rolls of the 4 girls' Schools on the 30th June 1941 is not available; it was 245 in the previous year. In addition, there were 117 girls in various boys' Primary Schools.

All the Sanskrit Tols are situated in Imphal. The State maintains a centre of the Assam Sanskrit Examination. The 3 State Tols, the Tol in the British Reserve and some private Pandits prepare candidates for the various examinations of the Assam Sanskrit Board.

All the Madrassas send up boys for the Lower Primary Scholarship Examination and they are orally examined in Muhamadan Classical subjects.

There are two State-aided Middle English Boys' Schools in the Valley, the Nambol with 48 boys on the roll and the Faizia Madrasa with 91. The two recognized High Schools are the Johnstone and Churachand Schools. They receive an annual grant-in-aid of Rs. 5,000 - and Rs. 1,000 - respectively from the State.

A new venture during the year was the Kanchipur Polytechnic School, started by Sjt. A. C. Singh of Imphal with the help of local subscriptions. A committee of five had as President Maharajkumar Priyabrata Singh and the State made a grant-in-aid of Rs. 30/- per month to the School. There were 9 teachers and 191 boys on the roll. Classes were held in weaving, basket-making and tailoring, as well as in general subjects.

In the Hills there are one Middle English School, at Ukhul, three Upper Primary Schools, one in each subdivision, 28 Lower Primary Schools, 22 in sadar, 1 in East and 2 in West, and 32 Village Schools, 15 in the East and 17 in the West Subdivisions.

The American Baptist Mission has Middle English Schools at Kangpokpi and at Ukhul and a number of Primary Schools in villages. A grant-in-aid of Rs. 1,500/- is made by the State. The North-East India General Mission has one Middle English School and a Bible School at Churachandpur as well as a number of village schools.

Scholarships are awarded for higher education outside the State and to all boys, but only to the able, Middle and High Schools.

Appendices XLVII and XLVIII give details of the various schools in the State.

24. PUBLIC WORKS.

The State Public Works Department was in charge throughout the year of Sjt. Angangjao Singh who officiated for Mr. C. F. Jeffery during his leave preparatory to retirement.

A sum of Rs. 32,372 15/1 was spent on the upkeep of roads, bridges and culverts and a further Rs. 16,115 4/6 on renewals and improvements. The chief items of the latter were the metalling of roads (Rs. 9,159 10/-), the construction of the Iriseмба bridge (Rs. 2,557 8 3) and repairs to H. H. the Maharani's quarters (Rs. 1,456 11 -). The upkeep of offices in Imphal cost Rs. 3,677 10/6, that of residences in Imphal Rs. 7,726 8/11 and that of state buildings outside Imphal Rs. 2,738 13/7. Repairs and renewals at Jiribam cost Rs. 1,897 9/3 and miscellaneous accounted for Rs. 7,385 10/10.

A sum of Rs. 31,983 11/7 was spent on original works, the largest and most original work being the purchase for Rs. 22,582/- of a tractor and grader. The upkeep of state property in British India (Shillong and Gauhati) came to Rs. 2,312 15/-. Water Works Expenditure totalled Rs. 12,230 14/9, of which Rs. 3,567 1/- was the cost of establishment, Rs. 5,811 14/5 of upkeep and Rs. 2,821 15/4 of original works.

The State Engineer is in charge of the construction and maintenance of all wire suspension bridges in the Hills and of the construction of *pucca* buildings. During the year Rs. 13,323 13 4 was spent on the upkeep of roads and bridges, Rs. 6,380 1/6 on the upkeep of buildings and Rs. 17,570 15 7 on original works. Of these last, the main items were Rs. 3,197 3/9 spent on completing the Barak bridge at Chakpa Thuyeng and Rs. 2,298 6/9 on the reconstruction of the Tuyungbi bridge.

The Subdivisional Officers were responsible for the construction and maintenance of *kacha* buildings, bridle paths, petty bridges and culverts. They were also responsible for the maintenance of *pucca* buildings in their subdivisions.

Appendices XLIX to LII give details of expenditure.

25. WATER WORKS.

Sreejut Lairenmayum Iboongohal Singh, B. A., B. L., Forest Member, held charge of this Department throughout the year which was a normal year as regards the water rate; there were no disturbances and agitation against this tax was not more than usual.

In the Daryabadi survey, 182 houses were cancelled, 161 houses were assessed and 99 houses were brought into the taxable area by a short-cut.

There was no change in the rate of water tax which remained at Rs. 1/8/- per inhabited house. The year opened with an unrec demand of Rs. 754 8 6. In 1911-12, 1912-13 and 1913-14 were cancelled, there was a current demand of Rs. 1,411 10 0, of which Rs. 6,741 - was collected and a further sum of Rs. 2,558 4 - was collected in the shape of fines and fees. The total sum collected was thus Rs. 11,369 15 -.

Rs. 34/8/- was remitted for houses that were found outside 440 yds. from the nearest hydrant and Rs. 4,347/12/- was cancelled for houses now outside the circle and for houses whose inmates could not pay. Rs. 1,561/3/6 was remitted as ordinary remission for the poor and infirm. So the total remission including cancellation was Rs. 5,943/7/6 as against Rs. 4,884/2/- remitted in the previous year.

The arrear outstanding on the evening of the 30th June of 1941 therefore amounted to Rs. 22,362/10/6. Receipts during the year including Rs. 7,200/-, interest on investments, totalled Rs. 21,613/7/- a decrease as compared with Rs. 21,828/7/- received in the previous year. Details are given in Appendix XXXV.

The total expenditure during the year under report was Rs. 11,474/5/10, of which Rs. 9,495/11/9 was spent by the State Engineer's office for the works and works establishment and Rs. 1,978/10/1 by the Forest Office for the collection staff.

Receipts therefore exceeded the expenditure by Rs. 10,139/1/2. At the beginning of the year there was a current balance of Rs. 25,782/4/8 at the credit of the Water Works, making a current balance on 30th June 1941 of Rs. 35,921/5/10. In addition to this there is a sum of Rs. 15,000/- invested in the Government of India Loan at the credit of the State Water Works.

There were 35 cases pending at the beginning of the year and 904 cases were filed and reported during the year. Of these 939 cases, 926 were disposed of by the Forest Member; 45 persons were arrested to induce payment and 39 defaulters' properties were attached and sold. So in all 1,010 cases were disposed of as against 761 cases disposed of in the previous year. One appeal was preferred against the order of the Forest Member but his order was confirmed. 15 cases remained pending on the evening of the 30th June 1941.

26. HYDRO-ELECTRIC.

The Statement below shows the receipts and expenditure of the Hydro-Electric Scheme during the year.—

(A) Receipts during the year 1940-41 :—

In the Imphal Treasury	Rs.	42,246/-
In Lloyds' Bank	„	88/-

(B) Add Opening Balance :—

In the Imphal Treasury	Rs.	19,301/-
In Lloyds' Bank	„	20,259/-
Total	„	81,894/-

(C) Expenditure during the year 1940-41 :—

From the Imphal Treasury	Rs.	18,759/-
From the Government of India Loan	„	15,218/-
From the opening balance		
In the Imphal Treasury	„	12,788/-
In Lloyds' Bank	„	5,099/-
Total	„	31,894/-

The Reserve now comprises :—

(1) Government of India 1960'70 4	Loan :—	
Face value	... 40,000/-	(Purchase value 45,970-13-6)
(2) Face value	... 4,000 -	(„ „ 4,173- 6-0)
Total Rs	44,000/-	50,144- 3-6
and Cash awaiting investment	...	20,880- 0-0

Out of Rs. 25,000/- put to Reserve in the Budget for 1940-41, a sum of Rs 20,880 - is still awaiting investment and is included in the sum in the Imphal Treasury under " Closing Balance ".

The details of receipts were as follows :—

(a) Power Supply	..	10,531 -
(b) Lights and Fans	...	24,627/-
(c) Miscellaneous	...	6,718/-
(d) Process Fees	..	370/-
Total Rs.	..	12,216/-

The uncertainty of the receipts from " Power " have been well illustrated in the last 3 years. In 1938-39 they exceeded Rs 31,000 - ; in 1939-40 they fell to Rs. 19,000 - because the export of rice was stopped for a large part of the year ; and in 1940-41 they were less than Rs. 11,000 -. The failure of the rice harvest in 1939 and the subsequent agitation against the rice traders and their mills brought almost all activities to a stop in 1940. By December of that year, however, it was clear that a first class harvest was coming in and the danger of a shortage of rice had passed. Export was allowed again in the middle of December and soon the mills were working normally, in spite of occasional threats from a few irresponsible persons. By the end of March 2½ lakhs of maunds of rice and chira had been exported and the price of rice was rising. The Darbar then passed orders restricting export, and this again resulted in a reduction in the demand for current from the Mills.

The main heads of expenditure were :—

(1) Repairs and Renewals	Rs. 2,166/-
(2) Extensions	„ 2,963/-
(3) Duplicate Flume Right Bank Completion including Stone Covers	„ 2,226 -
(4) Dividend on Capital account	„ 6,600 -
(5) Interest on Flood Damage Loan	„ 955 -
(6) Inspection fee to English Electric Co.	„ 1,105 -

The principal extensions during the year were the installation of lights for the F. B. W. and the extension of the line to several minor extensions to the private buildings nearby. These private extensions produce very little revenue and do not really pay the Board directly, but it has been the Board's policy from 1912 to grant extensions wherever reasonable and to encourage the use of electricity.

The Re-afforestation scheme progressed. Seedlings of several different kinds of trees, some good timber, such as teak and nageswar, and some ornamental, such as jacaranda, were planted out.

After Mr. Jeffery retired the Scheme was under the charge of the Electric Overseer, with some help from the State Engineer. The Electric Overseer, however, obviously needed technical advice from time to time, and an arrangement was made by which the State Engineer was to supervise the purely engineering work, estimates and bills. For the supervision of the electric part of the concern the Board would rely on an annual visit from a representative of the English Electric Company.

PART II.

STATISTICAL TABLES

APPENDIX I.

Names of High Officials in the Manipur State showing changes in personnel during the year 1940-41

Names of Officers	Appointments	Period	
		From	To
1	2	3	4
1. T. A. Sharpe Esq., J. C. S. ..	President, Manipur State Darbar	1st July 1940	30th June 1941
2. Sjt. Rajkumar Bhaskor Singh, Khuraiakpa	Ordinary Member ditto	ditto	ditto
3. Do. Maharajkumar Iriyabrata Singh, B. A.	ditto ditto	ditto	ditto
4. Do. Souvagam Somendra Singh, B. A.	Additional Member ditto	ditto	ditto
5. Do. Lairenmayum Ibungohal Singh, B. A., B. L. ..	ditto ditto	ditto	ditto
6. Do. Sargulam Nodiachand Singh, B. A. ..	ditto ditto	ditto	ditto
7. Mr. L. L. Hughes-Hughes, L. P. ..	Superintendent of Police ..	5th May 1941	ditto
8. S. J. Durcan Esq., B. A., E. A. C. ..	Sub-Divisional Officer ..	1st July 1940	ditto
9. R. H. Shaw Esq., B. A., E. A. C. ..	Sub-Divisional Officer ..	ditto	ditto
10. Srijut Arambam Ibungohal Singh, B. A., B. T. ..	Assistant to P. M. S. D. ..	ditto	ditto
11. Do. Kh. Anangjao Singh ..	Offg. State Engineer	ditto	ditto
12. Do. Angom Tomchouba Singh, Angom Ningthou ..	President of the Cherap Court ..	ditto	ditto
13. Do. Thabal Sarma ..	Member of the ditto	ditto	ditto
14. Do. Chingakham Mayurdhwaja Singh ..	ditto ditto	ditto	ditto
15. Do. Kangalam Jhulon Singh ..	ditto ditto	ditto	ditto
16. Do. Nganglam Shyamkihor Singh, Yanakullakpa ..	President of the Sadar Panchayet Court ..	ditto	ditto
17. Do. Angom Dorendra Singh ..	Member of the ditto	ditto	7th August 1940
18. Do. Thangjam Madhumandol Singh ..	ditto ditto	ditto	30th June 1941
19. Do. Onam Nildhwaja Singh ..	ditto ditto	ditto	ditto
20. Do. Angom Boudhmani Singh ..	ditto ditto	ditto	ditto
21. Do. Huidrom Burahar Singh, B. A. ..	Private Secretary to H. H. ..	ditto	ditto
22. Do. Arambam Hotomcha Singh, B. A., B. L.	A. D. C. to H. H. ..	ditto	ditto
23. Do. Yendremiam Chaoba Singh ..	ditto ..	ditto	30th May 1941
24. Do. Waikhom Chaoba Singh, B. A. ..	Superintendent, State Office	ditto	30th June 1941
25. Lulu Chandranath De. ..	Mauzadar, Jiridam ..	ditto	ditto
26. Lo. Krishna Narain Varma ..	Veterinary Assistant Surgeon	ditto	ditto
27. Srijut Rajkumar Setu Singh, B. A.	Sub-Deputy Collector	ditto	ditto
28. Do. Sarat Chandra Barua, B. A. ..	ditto	ditto	ditto
29. Do. Dwignani Sarma, M. A. ..	Offg. Deputy Inspector of Schools	ditto	ditto
30. Do. Khomdram Dhanachandra Singh ..	Inspector of Civil Police ..	ditto	ditto
31. Do. Wahenglam Yungao Singh ..	Superintendent State Press ..	ditto	ditto
32. Do. Huidrom Mezachandria Singh ..	Subadar Major of M. P. ..	ditto	31st March 1941
33. Do. Sorokhabam Lheirva Singh	ditto ditto	1st April 1941	31st May 1941
34. Do. Laistam Yaimali Singh	Subadar ditto	1st June 1941	30th June 1941
35. Mr. K. V. Reddy, B. A., B. Sc. (Edin)	Forest Officer	1st July 1940	ditto

APPENDIX II

Figures of Maximum and Minimum Temperature in Imphal
(Average for the years 1936-39)

	Month												Remarks
	July	August	September	October	November	December	January	February	March	April	May	June	
Maxima	92	91	92	87	79	72	71	75	84	91	92	93	No figures available for 1940-41; they were kept in the Civil Hospital which was subsequently occupied by the Military.
Minima	75	74	72	63	54	47	45	48	55	61	65	72	

APPENDIX III

Statement of Rainfall for the year 1940-41.

Year 1940							Year 1941							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
MANIPUR STATE	July	August	September	October	November	December	January	February	March	April	May	June	Total	Total of last year
Imphal	11.32	7.49	6.76	1.99	1.03	1.29	0.25	1.02	1.03	5.83	15.49	18.18	71.68	56.35
Tamenglong	35.79	14.81	23.32	7.26	1.31	0.51	0.51	3.26	4.48	13.58	27.60	37.27	169.73	158.65
Ukhrul	14.96	9.17	8.31	2.92	1.00	1.01	.23	1.70	.66	4.26	15.30	21.88	83.43	79.82

APPENDIX IV

Civil Cases (Original Suits) in the Land Revenue Court in 1940-41

Nature of Cases	Instituted			Disposed of			Method of disposal during the year			
	In previous year	During current year	Total	Previous year	Current year	Total	Ex parte	Admitted and compromised	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Miscellaneous Cases	2,139	1,520	3,659	628	354	982	210	165	126	491
Mutation Cases	1,981	3,115	5,126	413	1,364	1,807	871	97	56	783
New land Cases	1,651	2,061	3,715	525	271	800	90	15	404	291
Partition Cases	1,112	1,000	2,112	309	110	420		210	145	135
Title Cases	25	10	35	2		20	7	1	2	10
Execution Cases	11	20	32	21	6	27		10	8	9
L. R. O. Cases	736	812	1,577	250	583	812		822	12	8
Total	7,691	8,548	16,239	2,176	2,392	4,968	1,178	1,320	753	1,717

APPENDIX V

Statement showing Civil Cases (Original Suits) in the Land Revenue Court for the year 1910-11 (Jiribam)

Nature of Cases	Instituted			Disposed of			Method of disposal during the year			
	In previous years but not disposed of	During current year	Total	Previous years	Current year	Total	Ex parte	Admitted and compromised	Struck off the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Miscellaneous	633	1532	215	47	110	157	22	10	2	143
Mutation	225	289	114	21	45	66	...	1	4	62
Partition	222	20	42	11	4	15	...	12	2	1
New land case	81	32	119	38	7	45	...	...	...	12
Redemption	3	...	5	3	1	4	...	...	...	4
Total	194	301	495	120	170	290	1	23	11	252

APPENDIX VI

Execution in the Land Revenue Office in 1910-11

Nature of Cases	Application			Disposed of			Nature of application pending at the end of the year		
	Previous year	Current year	Total	Previous year	Current year	Total	Below 6 months	Below 12 months	Above 12 months
Execution	56	26	82	21	6	27	20	25	10

APPENDIX VII

Sale Case Statement for 1910-11

Name of Patta	No. of Sols	Area		Revenue		No. of Cases pending
Abulap	1	1	1	1	1	911
Eastern	1	1	1	1	1	4,614
Klabam	1	1	1	1	1	1,453
Imphal	6	1	1	1	1	4,706
Total	30,005	118,165	5-6	55,053	9-0	14,855
	24,147	1,18,166	0-0	55,053	0-0	41,281-0-0

APPENDIX VIII

Nature of cases	No. of cases	Amount	Amount realized before sale	Amount realized by sale	Remission including L. rate & D. fine	Balance including L. rate & D. fine	No. of cases pending
1	2	3	4	5	6	7	8
Sale cases ...	86	1,255-5	964-1	134-8	140-12	7	2

Name of Court	Filed during			Disposed of during		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
President, Manipur State Darbar	41	199	240	40	160	200

APPENDIX X

Filed during			Disposed of during			Decisions		
Previous year			Previous year			Confirmed		
1	2	3	4	5	6	7	8	9
34	41	75	15	2	17	5	1	5
Total			Total			Reversed		
						Referred back to Lower Court		
						Compromised or otherwise disposed of		
						10		
						11		
						...		

APPENDIX XI

Annual Statement of Land Revenue for 1940-41

Pana	Demand			Collection			Remission			Balance		Remarks
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	
1	2	3	4	5	6	7	8	9	10	11	12	14
Naharup	24,663- 0-0	1,05,461-15-0	1,35,124-15-0	17,212- 6-0	89,248- 6-0	1,05,460-12-0	3,328-15-0	1,282- 2-0	4,611- 1-0	9,121-11- 0	15,931- 7	0 9-0
Ahallup	80,671- 1-1	1,10,225-10-6	1,90,896-11-6	23,550- 2-6	82,585-13-3	1,06,135-15-9	15,740- 1-6	1,243- 2-0	16,983- 3-6	41,380-13- 0	26,349- 7-3	1 8-0
								47- 4-0	47- 4-0			
Laifam	40,909- 0-3	1,00,787- 5-0	1,41,696- 5-3	13,029-15-0	82,185- 6-3	95,215- 5-3	11,219-12-0	1,407- 9-0	12,627- 5-0	16,659- 5- 3	16,490-11-9	2-0
								73-10-0	73-10-0			
Khabam	1,47,439- 7-0	1,21,292- 9-0	2,68,732- 0-0	36,225- 1-3	94,670-11-6	1,30,295-12-9	35,117- 9-3	2,084- 8-0	2,202- 1-3	86,096-12- 6	24,037-14-6	0
								439- 7-0	439- 7-0			
Imphal	45,615- 2-4	57,157-10-0	1,02,772-12-4	14,900-15-6	42,394- 5-6	57,793- 5-0	10,849-15-0	616- 3-0	11,466- 7-0	19,564- 2-10	13,646-12-6	0
								A. 6,633-13-0	72,893- 1-9			
								D. 1,190- 5-0	1,190- 5-0			
Total	3,44,297-10-7	4,94,925- 1-6	8,39,222-12-1	1,04,918- 8-3	3,89,984-10-6	4,94,903- 2-9	66,256- 4-9	7,824- 2-0	74,080- 0-9	1,73,122-13- 7	97,116- 5-0	0
	3,44,298/-	4,94,925/-	8,39,223/-	1,04,918/-	3,89,985/-	4,94,903/-	66,256/-	7,824/-	74,080/-	1,73,123/-	97,116/-	1
					P. C. 78,796							

Realised during 1939-40 but credited afterwards :—

* Rs. 100/- deducted from arrear demand as shown in c 1 29 43

	Arrear	Current
Naharup ...	89- 8-0	471-11-0
Ahallup ..	231-11-6	359- 4-6
Laifam ..	131- 2-0	368- 8-0
Khabam ..	534-10-0	1,187- 7-0
Imphal .	406- 4-0	396- 7-0

APPENDIX XII

Showing the Demand, Collection, Remission and Balance of
Land Revenue during the year 1940-41 (Jiribam)

	Demand	Collection	Remission	Balance	Remarks
1	2	3	4	5	6
Current	9,342-14	8,324-11	7 5	1,010-14	Actual collection during the year was Rs 13 866-12-0 but as Rs 30-13-0 of last year's collection was remitted to Imphal after the close of last year's account, the receipt during the current year (1940-41) was Rs. 13 897-9-0 including Rs 113-13 remitted to Imphal on 14-7-41
Arrear	5,715- 1	5,542- 0	166-9	6- 8	
Tauzi bolus Collection	1	1		...	
Total Rs.	15,058	13,866-12	173-14	1,017-6	

APPENDIX XIII

Strength and details of the State Military Police Force for the year 1940-41

Strength of Force						Details of Force				
At the end of the previous year	Died during the year	At the end of the year	Recruited during the year	In added during the year	Discharged, deserted etc. during the year	No. of Indian Officers	No. of Havildars	No. of Sepoys	Total fighting men	Non-Combatant Establishment
1	2	3	4	5	6	7	8	9	10	11
232	...	72	6	8	21	3	5	100	111	9

DESCRIPTION OF OFFENCES		NUMBER OF OFFENCES		NUMBER OF PERSONS SENTENCED		TERMS OF IMPRISONMENT	
1	2	3	4	5	6	7	8
Sedition	3						
Offences by or relating to Public servants							
Contempt of the lawful authority of public servants	4	27	113	12	20	8	1
False evidence and offences against public justice	5	12	20	8	1	7	12
Offences affecting the public health etc	6						
Murder Sec 302	7						
Homicide Sec 304, 304A	8						
Other offences	9	26	73	17	11	1	16
Theft	10	206	44	16	27	1	59
Ribbery	11						
Drugs	12	13	9	9	2	7	13
Other offences	13	51	29	14	7	1	13
Offences relating to documents	14	2	1				
Gambling	15	1	7				
Offences relating to marriage	16	13	1				
Cruelty to animals Act	17	1					
Opium and Excise Act	18	4	4	2			
Total	19	377	30	13	5	4	16

APPENDIX XXI
Civil Appeals for the year 1940-41

Name of Court	Filed			Disposed of			Decisions				
	Previous year	Present year	Total	Previous years	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11	12
Manipur State Darbar	315	232	547	167	6	173	111	10	26	14	12
Cheirap Court ...	49	329	378	48	272	320	159	22	79	37	23
Total ...	364	561	925	215	278	493	270	32	105	51	35

APPENDIX XXII

Revisional Court of His Highness the Maharaja of Manipur
Civil Appeal Cases for the year 1940-41

Filed			Disposed			Decisions				
Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
43	30	73	17	5	22	17	...	3	2	...

APPENDIX XXIII

Miscellaneous Cases for the year 1940-41 (Valley)

Name of Court	Instituted			Disposed of during the year		
	Previous years	Present year	Total	Previous years	Present year	Total
1	2	3	4	5	6	7
Manipur State Darbar ...	111	246	360	71	129	200
Cheirap Court ...	83	184	267	57	123	180
Court of the Mouzadar, Jiribam ...	26	73	99	23	61	84
Town Panchayet Court ...	30	109	139	24	87	111
Total ...	253	612	865	175	400	575

APPENDIX XXI
Civil Appeals for the year 1940-41

Name of Court	Filed			Disposed of			Decisions				
	Previous year	Present year	Total	Previous years	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11	12
Manipur State Darbar Court	315 49	232 329	547 378	167 48	6 272	173 320	111 159	10 22	26 79	14 37	12 23
Total	364	561	925	215	278	493	270	32	105	51	35

APPENDIX XXII

Revisional Court of His Highness the Maharaja of Manipur
Civil Appeal Cases for the year 1940-41

Filed			Disposed			Decisions				
Previous year	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court	Compromised or otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
43	30	73	17	5	22	17	...	3	2	..

APPENDIX XXIII

Miscellaneous Cases for the year 1940-41 (Valley)

Name of Court	Instituted			Disposed of during the year		
	Previous years	Present year	Total	Previous years	Present year	Total
1	2	3	4	5	6	7
Manipur State Darbar Court	...	...	360	71	129	200
Cherap Court	...	184	267	77	123	180
Court of the Mouzadar, Jiribam	26	73	99	23	61	84
Town Pachayet Court	30	309	129	14	87	111

APPENDIX XXIV

Revisional Court of His Highness the Maharaja of Manipur
Miscellaneous Cases—1940-41

Instituted			Disposed of during the year			Remarks
Previous years	Present year	Total	Previous years	Present year	Total	Records lost after the bombing of Imphal.
1	2	3	4	5	6	
...	

APPENDIX XXV

State Office Miscellaneous Cases for 1940-41

Name of Court	Filed during			Disposed of during		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
President, Manipur State Darbar ...	21	314	335	22	300	322

Pending 16.

APPENDIX XXVI

Income Tax Appeal Cases

for 1940-41

Name of Court	Filed during			Disposed of during		
	Previous year	Current year	Total	Previous year	Current year	Total
1	2	3	4	5	6	7
President, Manipur State Darbar			20	2	18	20

Pending nil.

APPENDIX XXVII

Number and nature of crimes for the year 1910-11
(All Hill Courts combined)

DESCRIPTION OF CHARGES		Offences against the public tranquility	Offences by or relating to public servant	Contempt of the lawful authority of public servant	Of false evidence and offences against public servant	Offences affecting the human body	Offences against property	Arms offences	Offences relating to documents	Of attempts to commit offences	Total	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	
NUMBER OF OFFENCES	Balance from past year	1	8	6	7	23					45	
	Committed during the present year	1	67	9	30	77	2				186	
No. of persons apprehended		2	241	12	45	121	5				426	
No. of persons convicted			100	3	15	27	5				150	
NUMBER OF PERSONS SENTENCED	Imprisonment and fine											
	Simple		16				1				17	
	Rigorous		12		2						14	
	Imprisonment and fine		1				1				2	
	Rigorous		1			3					4	
	Fine		81		11	15	3				110	
Whipping			1								1	
Number of persons acquitted or discharged			114	5	15	52					186	
No. of persons discharged without trial			1		10	12					23	
No. of persons who died during or before trial			1								1	
TERMS OF IMPRISONMENT	Under one month		18				1				19	
	From 1 to 2 months		1				1				2	
	From 2 to 3 months		2			1					3	
	From 3 to 6 months		3			2					5	
	From 6 to 12 months					2					2	
	From 1 to 2 years					5					5	
	From 2 to 3 years					1					1	
	From 3 to above 5 years											
Capital punishment												
Awaiting trial		2	25	4	5	30					66	

APPENDIX XXVIII

Hill Criminal Cases in the year 1940-41

Name of Court	Instituted			Disposed of			Number of persons during the year							Committed or transferred
	Previous year but not disposed of	Current year	Total	Previous year	Current year	Total	Discharged without trial	Absent	Imprisonment	Fine	Compensation fine	Other Punishment		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Sadar	46	109	155	33	80	113		94	5	12	2			
Ukhrul	3	70	73	3	63	66	20	98	17	88	3			
Tamenglong		20	20		15	15		10	2	8	2	3	2	
Total	49	199	248	36	158	194	20	202	24	108	7	3	2	

* One died before trial and 19 were compromised

APPENDIX XXIX

Hill Civil Cases (Original Suits) for the year 1940-41

Name of Court	Instituted			Disposed of			Method of disposal during the year			
	Previous years but not disposed of	Current year	Total	Previous years	Current year	Total	Expire	Admitted and compromised	Settlement of the file	Otherwise disposed of
1	2	3	4	5	6	7	8	9	10	11
Sadar	127	329	456	96	169	265	23	31	53	158
Ukhrul	62	532	594	59	427	486	14	152	13	307
Tamenglong	83	274	357	79	215	294	9	208	71	6
Total	272	1,135	1 407	234	811	1,045	46	391	137	471

APPENDIX XXX

Hill Miscellaneous Cases for the year 1940-41

Name of Court	Instituted			Disposed of during the year		
	In previous year but not disposed of	Present year	Total	Previous year	Present year	Total
1	2	3	4	5	6	7
			1,171	186	755	941
		10	1	35	228	263
			1,172	9	156	165
Total		1,455	1,173	230	1,139	1,369

APPENDIX XXXI

Hill Criminal Appeals for the year 1940-41

Name of Court	Filed in			Disposed of			Sentences					
	Previous year but not disposed of	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court or otherwise	Proceedings quashed	Pending at the close of the year
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Agent's Court	...	5	5	...	5	5	5	...	...	...	...	...
2 Agent's Court	...	13	15	2	13	15	6	4	4	1	...	...
3 Agent's Court	2	18	20	2	18	20	11	4	4	1	...	...
Total	2	18	20	2	18	20	11	4	4	1	...	...

APPENDIX XXXII
Hill Civil Appeals for 1940-41

Name of Court	Filed in			Disposed of			Decisions					
	Previous year but not disposed of	Present year	Total	Previous year	Present year	Total	Confirmed	Modified	Reversed	Referred back to Lower Court	Compromised or otherwise disposed of	Pending at the close of the year
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Agent's Court	...	35	43	...	32	40	30	3	3	1	3	3
2 Agent's Court	8	69	88	14	60	74	2	43	26	3	...	9
3 Agent's Court	14	104	126	22	92	114	32	46	29	4	3	12
Total	22	104	126	22	92	114	32	46	29	4	3	12

APPENDIX XXXIII
Interdistrict Cases during the year 1940-41

Subdivision	Instituted			Disposed of during the year				
	Pending from previous year	Present year	Total	Previous year	Present year	Total	Total	Total
1
2
3
4
5
6
7
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92
93
94
95
96
97
98
99
100
Total

APPENDIX XXXIV

Statement showing the Collections of Forest and Salt Revenue for the year 1940-41

Statement showing the Collection										
Particulars	Demand			Collection			Remission	Balance	Actual receipts for 1939-40	Remarks
	Arrear	Current	Total	Arrear	Current	Total				
1	2	3	4	5	6	7	8	9	10	11
Jun. Forest Revenue (collected by D. F. O. Cachar)	...	6,210-11-0	6,210-11-0	...	6,210-11-0	6,210-11-0	...	...	2,242-5-0	
Jun. Forest Revenue (collected by State Forest Staff)	...	37,880-4-1	37,880-4-1	...	37,880-4-1	37,880-4-1	...	...	25,052-9-9	
Interest Revenue from Reserved Forests	...	1,483-2-6	1,483-2-6	...	1,483-2-6	1,483-2-6	...	...	1,832-8-0	
Grass Votals	...	3,356-0-0	3,356-0-0	...	3,356-0-0	3,356-0-0	...	...	3,529-0-0	
Toll houses	...	9,375-4-0	9,375-4-0	...	9,375-4-0	9,375-4-0	...	...	10,541-0-6	
Mongers	...	1,220-0-0	1,220-0-0	...	1,220-0-0	1,220-0-0	...	460-0-0	1,100-0-0	
Lana P.	...	1,320-0-0	1,320-0-0	...	860-0-0	860-0-0	...	...	58-0-0	
Valley Reserves (Uyoks)	...	58-0-0	58-0-0	...	55-0-0	55-0-0	...	...	36-12-9	
Misc. Forest Revenue	...	47-9-0	47-9-0	...	47-9-0	47-9-0	...	...	126-0-0	
Houses of Toll houses	...	196-0-0	196-0-0	...	196-0-0	196-0-0	...	...	53-0-0	
Pass tax	...	103-2-0	103-2-0	...	103-2-0	103-2-0	...	...	...
Conj. and fee	...	29-9-0	29-9-0	...	29-9-0	29-9-0	...	...	...
Orchard	...	14-2-0	14-2-0	...	14-2-0	14-2-0	...	...	...
Export fee	...	50-0-0	50-0-0	...	50-0-0	50-0-0	...	...	...
Cane Millal	...	6-6-0	6-6-0	...	6-6-0	6-6-0	...	...	131-0-0	
Sale proceeds of press ports	...	135-2-0	135-2-0	...	135-2-0	135-2-0	...	...	116-8-0	
Law and Justice (Court fee etc.)	...	70-0-0	70-0-0	...	70-0-0	70-0-0	...	...	1,681-0-0	
Fine	...	1,743-0-0	1,743-0-0	...	1,730-0-0	1,730-0-0	13-0-0	...	4-0-0	
Salt Revenue	...	2-8-0	2-8-0	...	2-8-0	2-8-0	...	...	13-0-0	
Law and Justice (Court fee e.c.)	...	13-0-0	13-0-0	...	13-0-0	13-0-0	...	...	...
Fine	
Total	...	63,494-7-7	63,494-7-7	...	63,021-7-7	63,021-7-7	13-0-0	460-0-0	47,613-12-0	

APPENDIX XXXV

Statement of Miscellaneous Collections for the year 1940-41

Particulars	Debit			Collection			Remission	Balance			Fees and Fines			Actual Receipts	Remarks
	Arrear	Current	Total	Arrear	Current	Total		Arrear	Current	Total	Arrear	Current	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p		
Collection			22,000-0-0			55,918-0-0							55,918-0-0	The figure in column 4 is the Budget estimate.	
Revenue			5,000-0-0			7,437-12-0							7,437-12-0	Ditto	
Village Tax	11-8-9	5,405-8-0	8,737-0-0	460-4-0	3,968-0-0	4,468-4-0	324-12-0	3,884-8-0	153-0-0	599-8-0	752-8-0	5,198-12-0		Rs. 18/- tax and -8/- fine were realized in excess	
For 2 cns Tax and Grading Fees	15-0-0	13,503-4-0	18,034-1-0	2,522-12-0	9,124-9-0	11,647-6-0	1,131-0-0	5,255-11-0				11,647-6-0			
Income Tax and Tax Income Fees	15-2-14	18,825-11-0	32,124-9-10	11,394-5-0	16,596-1-3	27,990-6-3	621-10-9	3,470-9-1		34-0-0	34-0-0	28,024-6-3			
Fishery Revenue	1-0-4	62,547-8-0	64,181-9-0	254-0-0	62,416-8-0	62,670-8-0	268-0-0	1,243-1-0	578-0-0	75-0-0	653-0-0	63,323-8-0			
Water Tax	25-9-8	13,418-0-0	39,406-5-0	5,297-11-0	6,514-0-0	11,811-11-0	5,943-11-6	22,362-10-6		2,358-4-0	2,801-12-0	14,413-7-0			

APPENDIX XXXVI

Statement showing the actual Receipts for the year 1940-41

Head of Receipts		Amount		
	Land Revenue	5,08,561	13	9
	Hill Tribes	94,248	11	3
	Fisheries	62,620	8	0
	Foreigners' Tax	12,400	3	0
	Ferries	1,428	8	0
	Salt	1,730	0	0
	Forest	61,070	13	7
3	Law and Justice	14,493	13	0
3	Jail	5,324	2	2
0	Excise (including duty on matches)	20,215	7	10
1	Kabo Valley Compensation	6,270	0	0
2	Income Tax and Trading License fees	27,756	3	3
3	Cart Tax	66,240	12	0
4	Cattle Tax	56,678	0	0
15	Fines	22,609	12	9
16	Registratoin	5,347	4	0
17	Vehicle Tax	5,634	12	0
18	Interest on invested sums	16,986	8	0
19	Arts and Crafts	17,878	2	4
20	Miscellaneous	17,851	9	1
21	Library	3,248	10	8
22	Hydro-Electric Board	6,600	0	0
23	Refund of advances	4,785	5	0
24	Gokulananda Fund	854	8	10
	Total receipt of Budget heads	10,40,835	8	6
	Suspense account:			
	Credit from P. W. D. Stock and Store	34,291	7	2
	Sale of uniform cloth by Arts & Crafts	4,166	15	11
	Total Gross receipts of Valley Budget	10,79,293	15	7
	Add opening balance on 1-7-40	1,81,930	1	8
	Add the amount which was included in Hill Receipt for 1940-41			
	The mistake was due to wrong calculation vide note in "Actuals of Hill Tribes Budget for 1940-41"	11,817	5	4
	Grand Total of Valley financial transactions of the year	12,73,041	6	7

APPENDIX XXXVII

Statement showing the actual Expenditure for the year 1940-41

No.	Head of Expenditure	Amount		
1	Administration	1,61,404	8	8
2	Land Revenue	60,015	3	10
3	Foreigners' Revenue	1,487	15	6
4	Forest	14,160	10	8
5	Law and Justice	21,142	12	
6	Maharaja's Civil List	1,34,461	5	4
7	State Works	1,25,223	15	
8	Military Police	34,984	10	7
9	Civil Police	26,606	12	3
10	Jail	25,109	2	5
11	Medical	38,252	9	
12	Education	60,570		3
13	Property in British India	2,302	15	
14	Payments	57,452		
15	Registration	4,662	12	
16	Veterinary	5,018	2	1
17	State Press	5,216	10	6
18	Pension and Gratuity	18,555	13	2
19	Arts and Crafts	20,524	10	9
20	Advances	4,820		
21	Census	5,173	8	6
	Grand Total of Valley financial transactions of the year	8,30,281	1	6
	Suspense account:			
	Purchase of P. W. D. Stock and Store	29,701	13	4
	Purchase of uniform material by Arts and Crafts	3,725	8	2
	Total Gross expenditure of Valley	8,63,708	7	0
	Add Hill's share of 17	1,69,480	15	2
	Add currency transfer vide L.T. cheque no. 171048 of 28-5-41			
	which was entered in L.T. pass book on 2-6-41	30,000	0	0
	Add opening balance on 1-7-40	2,69,852	0	5
	Grand total of valley financial transactions of the year	12,73,041	6	7

APPENDIX XXXVIII

Actuals of Hill Tribes Budget for 1940-41

Receipts		Expenditure	
pts for the whole year 1940-41		1. Hill Administration	48,007-13-8
eg 17 per cent of the whole State's		2. " P. W. D.	44,933-15-5
pts of 1940-41 excluding		3. " Education	23,777-13-0
ter Works, Gokulananda Fund		4. " Medical	30,947-12-4
17 per cent (Rs. 10,19,358 8/-			
11,12 6)	1,69,480-15-2	Total of Hill budget heads	1,47,667- 6-5
opening balance on 1-7-40	1,01,155- 9-11	Add the excess amount being the	
		difference between Rs. 2,05,915-0-0	
Grand total of Hill financial transactions	2,70,636- 9- 1	which was taken as Hill receipt for	
of the year		1938-39 by the President and	
		Rs. 1,94,037-10-8 i.e. (17% of	
		Rs. 11,41,751 - State's receipt of	
		1938-39 excluding Water Works)	11,817- 5-4
		Add closing balance on 30-6-41	1,11,151-13-4
		Grand total of Hill financial transaction	
		of the year	2,70,636 -9-1

APPENDIX XXXIX

Actuals of Water Works Budget for 1940-41

Receipts		Expenditure	
Water Works .. Rs. 21,569-15- 0		Water Works .. Rs. 12,230-14- 9	
Water Works Stock & Store .. 6,945- 3- 0		Purchase of Water Works Stock	
Total .. 28,515- 2- 0		and Store .. 7,764- 5- 6	
Add opening balance on 1-7-40 .. 17,262- 6-11		Total .. 19,995- 4- 3	
Grand total of Water Works		Add closing balance on 30-6-41 .. 25,782- 4- 8	
financial transactions of		Grand total of Water Works	
the year .. 45,777- 8-11		financial transactions of the year .. 45,777- 8-11	

APPENDIX XL

Assets and Liabilities of the Manipur State on 1-7-41

Assets		Liabilities	
1 Invested in Government 5% Loan ; 1945-55	Rs. 1,40,000-0-0 (face value)		
2 Do. Do. 4 / Loan , 1960-70	.. 3,97,000-0-0 (face value)		
3 House Building and Miscellaneous			
Advances outstanding	.. 6,609-8-0		
4 (Jiri) Agricultural Loan outstanding	.. 2,075-0-0		
5 Capital invested in Hydro Electric Scheme	1,08,370-0-0		
6 Balance			
hydro Electric	23,867-0-0		
7 Departmental Permanent Advance	12,270-0-0		
8 Cash balance in the Treasury and Bank etc	3,46,786-2-5		9,90,537-10-6

APPENDIX XLI

Valley

Statement of Medical Relief afforded in the Manipur State
during the year 1940-41

Dispensaries	Number of patients treated		Results of treatment of indoor patients					Daily average attendance	Operations		Remarks
	Outdoor	Indoor	Discharged			Died	Remaining under treatment		Major	Minor	
			Cured	Relieved	Otherwise						
1	2	3	4	5	6	7	8	9	10	11	1
Civil Hospital	50,663	499	368	24	73	15	19	171.75	125	1,065	
Palace Dispensary	2,613							7.13		21	
Police Hospital	3,414	61	47	12	1		1	11.94		26	
Jail ..	8,431	40	21	10		3	6	26.77		23	
Bishonpur Dispensary	17,684							48.31		179	
Kakohing ..	14,125	22	14	6		1	1	39.58		250	
Moirang ..	15,852	2	2					43.31		198	
Jiribam ..	12,641	36	34		1	1		35.63		50	
Thoubal ..	9,826							26.84		171	
T. B. Hospital	982	45	...	1	38	1	5	8.23			
Leper Asylum	3,292	48	1	9	...	3	35	43.20		12	
Total	1,39,523	753	487	62	113	24	67	462.69	125	1,995	

APPENDIX XLII

Statement of Medical relief afforded in the Manipur State during
the year 1940-41 (1st July to 30th June)

Hills

Dispensaries	Number of patients treated		Result of treatment of indoor patients					Operations		Remarks	
	Outdoor	Indoor	Discharged			Died	Remaining under treatment	Daily average attendance	Major		Minor
			Cured	Relieved	Otherwise						
1	2	3	4	5	6	7	8	9	10	11	12
Tamenglong Dispensary	13,346	119	87	17	11		4	45.21		76	
Ukhrul	600	90	20		10		2	6.00	3	72	
Chuchukh			10				4	10.76	1	71	
Miao	1,000	10	5	11				48.67		18	
Shugnu	1,210	12	9	2			1	36.70		64	
Saibam	12,941	93	61	23	4		5	39.62		43	
Kanepokpi	1,000			6	1	1		38.96		143	
Thanlon	2,028	7	4	22	4		2	67.02		67	
	1,39,623	847	580	190	40	9	18	396.99	4	584	

APPENDIX XLIII
Showing number of deaths from contagious diseases and other causes
amongst animals during the year 1940-41

District	Equine								Bovine							Others			
	Glanders	Anthrax	Surra	Dourine	Other contagious diseases	Rabies	Total	Rinderpest	Foot-and-mouth disease	Haemorrhagic-septicaemia	Black-quarter	Anthrax	Other contagious diseases	Other causes not of contagious nature	Total	Rabies	Distemper	Anthrax	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Manipur State	...	3	35	.		-	38	..	934		25	1	87	173	1,220	19	...	1	20

APPENDIX XLIV
Summary of results of preventive inoculation amongst animals in Manipur State
during the year 1940-41

District	Name of disease against which inoculation was undertaken	Method of inoculation	Source of product	Number of outbreak in which inoculation was undertaken	Number of villages affected in these outbreaks	Number of animals inoculated in course of outbreaks			Number of animals inoculated			Number of inoculated animals died of the disease		
						Equine	Bovine	Others	Equine	Bovine	Others	Equine	Bovine	Others
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Manipur State	Anthrax	Serum alone	I. V. R. I. Mukteswar	2	2		1	1		75	11			
	Black quarter	Sero-vaccine		1	1		10			77				
Total				3	3		11	1		152	11			

APPENDIX XLV
Showing number of animals treated at the Veterinary Hospital, Imphal
during the year 1940-41

District	Number of patients treated during the year		Number of out-patients treated during the year		Total number of animals treated at the hospital		Operations performed										
	Equine	Bovine	Equine	Bovine	Equine	Bovine	Equine	Bovine	Others	Total							
Manipur State	17	17	74	108	163	10,819	1,224	12,206	12,314	10	9,671	72	9,753	6	471	21	498

APPENDIX XLVI

Showing number of animals treated and castrated on tour during the year 1940-41

District	Number of villages visited	Number of men employed	Castrations performed				Treated for contagious diseases				Treated for non-contagious diseases				Total No of cases treated and castrated	Remarks
			Equine	Bovine	Others	Total	Equine	Bovine	Others	Total	Equine	Bovine	Others	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Manipur State	389	3	.	29	.	29	1	2,886	...	2,887	3	176	3	182	3,068	...

APPENDIX XLVII

Statistical return of Primary Schools for the year 1940-41

Serial No	Kind of School	Number of schools	Number of pupils on the rolls on 30th June, 1941		Average monthly attendance	Average daily attendance	Classification of pupils on the basis of the language they study						Classification of pupils on the basis of religion						Number of Teachers	Remarks
			Boys	Girls			English	Hindi	Sanskrit	Bengali	Arabic, Persian and Urdu	Manipuri	Hindu Foreigner	Mahomedan	Manipuri Hindu	Naga	Others			
1	(a) Valley	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	Upper Primary Girls Schools	3	4,230	117	88	113	504					624	4,304						No report submitted	
2	(b) Sadar Subdivision	4																	No report submitted	
3	Upper Primary & Lower Mixed Primary	1	137	5	164	115	72					142				137			No report submitted	
4	Lower Primary	22	919	13	855	711	87					932			5	920			No report submitted	
5	(c) Ukhrul Subdivision	4	191	15	187	173	32					209							No report submitted	
6	Lower Primary Villages Schools	15	467	7	418	353						474							No report submitted	
7	(d) Tamenglong Subdivision	1	27	28	29	25	27					27				13			No report submitted	
8	Upper Primary Villages Schools	17	154	28	227	118	42					316				13	14		No report submitted	
9	Lower Primary Villages Schools	17	344	28	335	239						352				130	213		No report submitted	

APPENDIX XLVIII

Statistical Returns of High and Middle Schools for the year 1940-41

Name of School	Number of Masters	Number of Graduates	Number of Pupils	Average Attendance	Number Taking School Exam.	Number Passing	Number Taking Matriculation	Number Passing			Remarks
								1st Division	2nd Division	3rd Division	
1	2	3	4	5	6	7	8	9	10	11	12
Johnstone High School	16	10	..	..	...	...	...	6	11	8	Figures for Cols. 4 to 8 missing * Division not known
Surachand ..	14	5	...	...	..	...	...	...	...	12*	
Samhol Middle English School	5	1	48	39	...	89.4 %	...	...	...	...	..
Wazir Middle English Madrasa	5	...	91	84.5	82	74	...	...	...	...	..

APPENDIX XLIX

Statement showing the expenditure incurred on State Works during the year 1940-41

Name of Works	Total of Sub-Head	Total of Major Head	Remarks
1	2	3	4
Establishment			
Establishment pay	19,387-14-0	20,735- 8-0	
S. E.'s T. A.	658-12-0		
Establishment T. A.	688-14-0		
(a) Upkeep of Roads, Bridges and Culverts			
1. 1st Class Valley Roads	5,961- 1-8	32,372-15-1	
2. 2nd and 3rd Class Roads	7,275- 4-2		
3. River protection	872- 1-0		
4. Valley Bridges Maintenance	13,637-10-3		
5. " Culverts, Roads and irrigation	2,835- 9-0		
6. Bund Renewals	1,791- 5-0		
(b) Renewals and Improvements			
1. Constructing Janmasthan Bridge and approaches	1- 3-9	16,115- 6-0	
2. Metalling Roads	9,459-10-0		
3. Eroisemba Bridge Construction	2,557- 8-3		
4. Special repairs to Her Highness' quarter	1,456-11-0		
5. Special repairs to 2nd Rani's quarter	731- 0-3		
6. Shelves and new door for Chowkidar's quarter at Land Revenue Office	214- 4-0		
7. Damp proof Course to State Office	299- 7-6		
8. Special repairs to godown and Chowkidar's quarter of Civil Hospital	377- 2-6		
9. Ukhrul Roads bridge (wooden type) at 11th mile	779-14-3		
10. Ningel Road bridge improvement (3)	18-12-0		
11. Repairing and wiring in Land Revenue Office	37-12-9		
12. do Cherap and Sadar Taluq			
13. Hyangthang Bridge	137-15-9		
14. Renewal of Chowkidar's quarter at Mohaup			
Carried over Total		69,223-13-1	

APPENDIX XLIX (continued)

Name of Works	Total of Sub-Head	Total of Major Head	Remarks
1	2	3	4
Brought forward ...		69,223-13- 1	
Upkeep of Offices in Imphal			
1. State Office and connected buildings ...	425- 4- 2		
2. Land Revenue Office ...	178- 4- 0		
3. P. W. D. Office and Workshop ...	399-15-10		
4. Jail Buildings ...	554- 8- 3		
5. Police Office and Barracks ...	178-10- 0		
6. M. S. P. Barracks and Hospital etc. ...	475- 9- 0		
7. Imphal Civil Hospital and Buildings ...	669-15- 9		
8. Leper Asylum ...	280-15- 6		
9. Infectious disease ward ...	29-12- 9		
10. Veterinary Hospital and Buildings ...	238- 3- 6		
11. Education Office ...	24-10- 3		
12. Chairap and Panchayet Courts ...	167- 5- 6		
13. Press Buildings ...	54- 8- 0	3,677-10- 6	
Upkeep of Residences in Imphal			
1. Palace main block and buildings ...	4,687- 9- 1		
2. Sree Govindajee's Temple and buildings ✓ ...	446-13- 9		
3. Langthabal Bungalow and out houses ...	10- 7- 9		
4. P. M. S. D.'s Bungalow No. 6 ...	531- 1- 3		
5. State Engineer's Bungalow No. 1 ...	249-11- 6		
6. Pucilomba Bungalow ...	"		
7. Small Bungalow No. 3. ...	65- 9- 9		
8. Dak Bungalow and out houses ...	298- 5- 3		
9. Arts and Crafts Bungalow No. 5 ...	165- 8- 4		
10. S. D. O.'s Bungalow No. 2 ...	255- 4- 9		
11. Serai Khana ...	28- 2- 6		
12. Babupara Houses ...	987-15- 0	7,726- 8-11	
Upkeep of State Buildings			
1. Valley Panchayet Courts ...	57-11- 6		
2. Toll gates ...	58- 3- 6		
3. Valley Rest houses ...	324- 2- 9		
4. " Thanas ...	70-11- 0		
5. " Dispensaries ...	240- 7- 6		
6. " Schools ...	1,987- 9- 4	2,738-13- 7	
Miscellaneous			
1. Workshop Tools and Plants ...	5,458-15- 4		
2. Tent Furniture etc. ...	204-14- 0		
3. Office Contingencies ...	707- 1- 6		
4. Electricity ...	171- 0- 0		
5. State Street lighting ...	843-12- 0	7,385-10-10	
Jirighat			
1. Repairs to Cachar Road and Bridges ...	36- 4- 0		
2. Do. Manbahadur Limboo Road ...	52-14- 0		
3. Do. Hospital and connected Buildings ...	245- 6- 0		
4. Do. Mouzadar and Staff quarter ...	189-10- 0		
5. Do. Police Barrack and Staff quarter ...	183- 2- 0		
6. Do. Land Revenue Camp ...	95- 4- 0		
7. Do. Rest Houses and Serais ...	128-13- 0		
8. Do. Jiri Schools ...	16- 9- 9		
9. Maintenance of Forest Buildings at Jirimukh ...	"		
10. Replacing of P. L. culvert by R. P. at No. 2 culvert between Dispensary and Jirighat's quarter ...	"		
11. Construction of Dibont School. Completion of No. 3 bridge at Jiri ...	"		
12. Special repairs to No. 1 bridge ...	"		
13. Improving Jirimukh Road ...	797-10- 6	1,897- 9- 3	
14. Construction of Dibont School ...	"		
Carried over Total		9,2650- 2- 2	

APPENDIX XLIX (Continued)

Statement showing the expenditure incurred on State Works during the year 1940-41

Name of Works	Total of Sub-Head	Total of Major Head	Remarks
1	2	3	4
Brought forward ...	...	92,650- 2-2	
Original Works			
1. Electric wiring in Babupara (D. R. No. 5 of 2-8-39) ...	315-2-9		
2. Hospitals Completion of work at Moirang balance due on new quarter kitchen latrine fencing etc. ...	670-15-0		
3. Completion of Southern ward of Jail ...	1,946- 9-3		
4. Do. Kaisampat Kuakeithen Road ...	1,869-15-1		
5. Thoubal new dispensary Compounders' Quarters and latrine ...	226- 1-9		
6. Kumbi road completion culverts and earth work ...	625- 4-0		
7. Sagolband road diversion Completion ...	455-15-9		
8. Installation of fan and light to Land Revenue Office extention ...	567-12-9		
9. Extra Kitchen for Thana staff Mao ...	389- 5-0		
10. Completion of Forest buildings at Jirimukh ...	1,216 14-3		
11. Do. of Ayang Pallee ...	550-10-0		
12. Completion of wooden bridge on Tinsit road near Chingkhei Ching ...	567- 0-0		
13. Purchase of tractor and grader ...	22,582- 2-0	31,983-11-7	
Grand Total ...	...	12,4633-13-9	

APPENDIX L

Statement showing the expenditure incurred on the State Works in the Hills during the year 1940-41

Name of works	Total of Sub-Head	Total of Major Head	Remarks
1	2	3	4
Establishment			
1. Pay of Establishment ...	6,613- 5- 0		
2. T. A. of Establishment ...	1,045-12- 0	7,659- 1- 0	
Upkeep of Roads and Bridges			
3. Bridle Paths ...	9,609- 5- 4		
4. Bridges ...	2,511- 1- 0		
5. Slip clearing ...	824-12- 0		
6. Upkeep of Head quarters Station ...	378-11- 0	13,323-13- 4	
Upkeep of Buildings			
7. Pucca and Katcha Buildings ...	5,264- 6- 6		
8. Tools, Plant and Miscellaneous ...	155- 2- 9	5,419- 9- 3	
Original Works			
9. Reconstruction of Pucca Step to Hill Office ...	50- 0- 0		
10. do. 5 houses for Lambus ...	1,246-11- 0		
11. do. 2 kitchens for Clerks ...	242- 1- 0		
12. do. verai ...	291-11- 0		
13. do. Mao Students' Hostel and kitchen ...	1,043-13- 0		
14. Fencing around tanks in Babu and Lambu lines ...	55- 7- 0		
15. Water supply in Ukhrul ...	1- 4- 0		
16. Purchase of furniture for Rest houses ...	138- 6- 0		
17. Improvement of bridle Paths ...	1,496- 2- 0		
18. do. Ukhsul Cart Road ...	635-10- 0		
19. Slip clearing on Ukhrul Cart Road ...	495- 4- 0		
20. Middle English School building ...	794-13- 9		
21. S. D. O.'s bungalow furniture ...	87-12- 0		
22. Construction of a new bridle Path from Tuyang Waichong to Kangpokpi ...	626- 1- 4		
23. Renewal of thatched buildings ...	1,800- 8- 0		
24. Shifting Irang Kangpokpi bridge to a new site ...	1,453- 6- 6		
25. Borak bridge Chakha Thuyeng (completion) ...	3,197- 3- 9		
26. Completion of Vonzung bridge ...	625- 1- 9		
27. Reconstruction of Tuyungbi bridge ...	2,298- 6- 9		
28. Kangpokpi Medical standard Compounder's quarters ...	751- 1- 0		
29. Timber stored (a new head) ...	83- 0- 0		
30. Reconstruction of hostel at Churachandpur (a new head) ...	157- 3- 9	17,570-15- 7	
Upkeep			
31. Churachandpur Inspection Bungalow ...	52- 4- 0		
32. do, Hospital and out houses ...	142- 1- 0		
33. do. Staff ...	117- 1- 0		
34. do. School building ...	31- 5- 0		
35. Sadar Rest house ...	153-14- 9		
36. Sadar Hospital and Staff quarters (Mao) ...	170- 1- 0		
37. Chinga School ...	55- 9- 6		
38. Medical building Kangpokpi ...	189-13- 3		
39. Thangmeiband Mission building ...	21- 8- 6		
40. Cachar Road bridges ...	21-13- 6		
41. Mombi do ...	5- 0- 9	960- 8- 3	
Grand Total		44,933-15- 5	

Name of works	Total of Sub-Head	Total of Major Head	Remarks
1	2	3	4
Establishment			
A.	3,553- 1 0		
Expenses	Nil		
Graded	14- 0-0	3,567- 1-0	
	580-13-9		
	55- 7-3		
	185-15-6		
	647- 0-3		
	978- 5-3		
	2,007- 9-2		
etc including Chlorine	1,386-11-3	5,841-14-5	
Original Works			
out of Steel pipes	2,737-10-4		
and Compensation	Nil		
	84- 5-0	2,821-15-4	
Grand total		12,230-14-9	

APPENDIX LII

Name of Works	Total of Sub-Head	Total of Major Head	Remarks
1	2	3	4
Establishment			
out pay	715- 8-0	715- 8 0	
ed allowance for Contingencies	60- 0-0	60- 0-0	
Annual Repairs			
and Le Chatelet and out houses	902-15-0	902-15-0	
Contingencies			
paid tax	621- 4-0	} 632-10-0	
and	11- 6-0		
Ganhati Property			
ences	1-14-0	1-14-0	
Grand Total Rs.	...	2,312-15-0	

APPENDIX LIII

Name of Act or Rule	Darbar Resolution enforcing or adopting the act or rule	Remarks
2	3	4
Indian Soldiers Litigation Act 1925	Darbar Resolution No. 10 of 21.8.40 Darbar Resolution No. 17 of 21.8.40	
The Technical Personnel Ordinance No. 11 of 1940		

